

By: Hancock

S.B. No. 1510

A BILL TO BE ENTITLED

AN ACT

relating to authority of the county auditor to examine the records of certain special districts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter A, Chapter 115, Local Government Code, is amended by adding Section 115.0036 to read as follows:

Sec. 115.0036. EXAMINATION OF RECORDS OF CERTAIN SPECIAL DISTRICTS. The county auditor shall have continual access to and may, at the county auditor's discretion, examine and investigate the correctness of the books, accounts, reports, vouchers, and any other records of:

(1) a special district if the district's budget requires the approval of the commissioners court; and

(2) any subsidiary of a special district described by Subdivision (1) that is supported wholly or partly by public funds.

SECTION 2. This Act takes effect September 1, 2015.